

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDI GARH

CEA No. 56 of 2017 (O&M)

DATE OF DECISION: 17.02.2018

Commissioner Central Excise Ludhiana now Commissioner, Central
Excise & Service Tax Commissioner at e, Chandigarh-III

..... Appellant

versus

M/s Pepsi Foods Pvt. Ltd.

..... Respondents

FORAM - HON'BLE MR. JUSTICE S. J. VAZIFDAR, CHIEF JUSTICE

HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Mr. Sharan Sethi, Advocate for the petitioner
Mr. Amrinder Singh, Advocate for the respondents

..

S. J. VAZIFDAR, CHIEF JUSTICE: (Oral)

This is an appeal against the order of the Customs,
Excise and Service Tax Appellate Tribunal.

2. It is agreed that the matter stands covered against
the appellant/revenue in view of the judgment of a Division
Bench of this Court in Commr. of C. Ex., Delhi-III vs.
Bellsonica Auto Components India P. Ltd., 2015(40) S.T.R 41
(P&H).

3. The appeal is accordingly dismissed.

(S. J. VAZIFDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
JUDGE

17.02.2018
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NOTE:

Whether speaking/ non-speaking: Speaking
Whether reportable: YES/ NO

